9

10

1

23

4

3

"117. All examinations shall be made without notice to the office examined. On every examination inquiry shall be made as to the financial condition and resources of the county, school or city; whether the cost price for improvements and material in said county, school or city is in excess of the cost price for like things in other counties, schools or cities of the state; whether the county, school or city authorities are complying with the law; and whether the accounts and reports are being accurately kept."

SEC. 6. Section one hundred twenty (120), code, 1931, is repealed

and the following enacted in lieu thereof:

"120. A report of such examination shall be made in triplicate signed and verified by the officers making the examination; one copy to be filed with the auditor of state, one copy with the officer under investigation, and one copy to the county if a county office is under investigation, or with the president of the school board if a school is under investigation, or with the mayor of the city council if a city office is under examination. All reports shall be open to public inspection."

SEC. 7. Section one hundred twenty-four (124), code, 1931, is

repealed and the following enacted in lieu thereof:

"124. Any township or municipal corporation not embraced within the foregoing provisions of this chapter, may on application to the auditor of state, secure an examination of its financial transactions and the condition of its funds, or a like examination may be had on application of twenty-five or more taxpayers of said township or other corporation, accompanied by such showing of facts as in the opinion of the auditor of state will justify such examination."

SEC. 8. Section one hundred twenty-six (126), code, 1931, is re-

pealed and the following enacted in lieu thereof:

"126. Upon payment by the state of the per diem and expense aforesaid, the auditor of state shall at once file with the warrant-issuing officer of the county, school or municipality whose office was examined, a copy of the vouchers so paid by the state, and thereupon said warrant-issuing officer shall at once draw his warrant for said amount on the general funds of his county, school or municipality in favor of the auditor of state, which warrant shall be placed to the credit of the general fund of the state."

Senate File No. 323. Approved April 24, 1933.

CHAPTER 8

SCHOOL FUNDS. REQUEST FOR AUDIT

H. F. 45

AN ACT to amend section one hundred twenty-four (124), code, 1931, relating to an examination of the financial transactions of school districts.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section one hundred twenty-four (124), code, 1931, is 2 amended as follows:

3 1. Insert immediately after the word "on" in line six (6) the words 4 "the written request of the county superintendent or on".

2. Add to said section the following: "Provided, that in any school corporation in which there are less than one hundred taxpayers such examination may be had on an application of ten per cent of the taxpayers of the corporation."

House File No. 45. Approved March 20, 1933.

CHAPTER 9

STATE PRINTING

H. F. 13

AN ACT to amend sections two hundred twenty-six (226), two hundred twenty-seven (227), two hundred thirty (230), two hundred sixty-four (264), two hundred sixty-nine (269), and repeal sections two hundred fifty-eight (258) and two hundred sixty-five-a one (265-a1), of the code, 1931, and enact a substitute therefor to change provisions relative to state printing.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. (Iowa documents) Amend section two hundred twentysix (226), code, 1931, by striking from lines one (1) and two (2) the words "Iowa documents, the".
- SEC. 2. (Iowa documents) Amend section two hundred twentyseven (227), code, 1931, by striking from line one (1) the words "Iowa documents, the".
- SEC. 3. (Iowa documents) Amend section two hundred thirty (230), code, 1931, by striking from lines one (1) and two (2) the words "Iowa documents, the".
- SEC. 4. (Census, state teachers' proceedings, pioneer lawmakers)
 Amend section two hundred sixty-four (264), code, 1931, by striking
 out subsections four (4), five (5), and seven (7).
- 1 SEC. 5. (Other publications) Amend section two hundred sixty-2 nine (269), code, 1931, by striking from line two (2) the word "shall" 3 and substituting therefor the word "may".
- 1 SEC. 6. (Iowa documents) To repeal section two hundred fifty-2 eight (258), code, 1931.
- SEC. 7. To repeal section two hundred sixty-five-a one (265-a1), code, 1931, and substituting therefor the following:
- 3 "265-a1. (Price of publications) Said publications shall be sold at a price to be established and fixed by the state printing board.
 - 1. Code

6

7

8

9

- 2. Session laws
- 3. Daily journals and bills
- 4. Book of annotations to the code
- 10 5. Supplements to the book of annotations
- 11 6. Tables of corresponding sections to the code
- 12 7. Reports of the supreme court.